

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS
OF SAN BERNARDINO COUNTY, CALIFORNIA
AND RECORD OF ACTION**

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July 1, 2003

FROM: **LARRY WALKER**
Auditor/Controller-Recorder

SUBJECT: **TEMPORARY TRANSFER OF FUNDS**

RECOMMENDATION: Adopt resolutions for temporary transfer of funds to various School and Special Districts as listed below.

BACKGROUND INFORMATION: Various School and Special Districts have submitted requests to the Auditor/Controller for temporary transfer of funds, in accordance with the provisions of Article XVI, Section 6, of the California Constitution. The provisions authorize the County Treasurer, upon approval by the Board of Supervisors, to make a temporary transfer to allow these Districts to meet their obligations. The provisions are applicable to only those Special Districts whose funds are in the custody of the County Treasurer.

The temporary transfer may not exceed 85% of the taxes that will accrue to the districts and shall be repaid from the collected taxes before any other obligation of the districts. The districts have requested advances totaling \$36,807,692, which is 77.5% of the property tax revenue for FY 02-03. Following is a list of all entities that have requested temporary transfer of funds:

DISTRICT NAME	FUND	PROPERTY		ADVANCE REQUESTED	% OF REVENUE
		TAX REV 2001-02	85% AVAILABLE		
CSA 64 Spring Valley Lake (Sewer)	EBR	7,330	6,230	6,230	85.0%
CSA 70 Zone W-1 Goat Mountain	EFQ	21,306	18,110	18,110	85.0%
CSA 70 Zone W-3 Hacienda	EFT	14,617	12,424	12,424	85.0%
CSA 70 Zone F Morongo Valley	EIO	7,560	6,426	6,426	85.0%
CSA 70 Zone B Helendale	EIT	69,040	58,684	58,684	85.0%
CSA 64 Spring Valley Lake (Water)	EIV	277,373	235,767	235,767	85.0%
CSA 70 Zone R-23 Mile High	RCA	15,037	12,782	12,782	85.0%
CSA 70 Zone R-29 Yucca Mesa	RCB	5,808	4,937	4,937	85.0%
CSA 70 Zone R-30 Verdemont	RCC	2,178	1,851	1,851	85.0%
CSA 70 Zone R-31 Lytle Creek	RCE	2,813	2,391	2,391	85.0%
CSA 70 Zone R-39 Highland Estates Phelan	RCK	42,649	36,251	36,251	85.0%
CSA 70 Zone R-34 Big Bear Roads	RCM	2,868	2,438	2,438	85.0%

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DISTRICT NAME	FUND	PROPERTY TAX REV FY 2003	85% AVAILABLE	ADVANCE REQUESTED	% OF REVENUE
CSA 70 Zone R-33 Fairway Boulevard	RCN	14,687	12,484	12,484	85.0%
CSA 79 Zone R-1 The Meadow	RCP	6,346	5,394	5,394	85.0%
CSA 70 Zone R-35 Cedar Glen	RCQ	8,192	6,963	6,963	85.0%
CSA 70 Zone R-36 Pan Springs	RCR	13,457	11,438	11,438	85.0%
CSA 70 Zone P-9 Fontana	RGS	9,850	8,373	8,373	85.0%
CSA 70 Zone P-10 Mentone	RGT	44,013	37,411	37,411	85.0%
CSA 70 Zone R-40 Upper North Bay Lake	RGW	16,247	13,810	13,810	85.0%
CSA 70 Zone R-41 Quail Summit	RGY	746	634	634	84.9%
CSA 70 Zone R-42 Windy Pass	RHL	38,614	32,822	32,822	85.0%
CSA 9 Phelan	SFP	28,097	23,882	23,882	85.0%
CSA 17 Apple Valley	SFV	90,216	76,683	76,683	85.0%
CSA 18 Cedarpines	SFY	231,345	196,643	196,643	85.0%
CSA 20 Joshua Tree	SGD	721,722	613,464	613,464	85.0%
CSA 29 Lucerne Valley	SGG	978,208	831,477	831,477	85.0%
CSA 30 Red Mountain (Street Lights)	SGJ	2,700	2,295	2,295	85.0%
CSA 30 Red Mountain (Fire)	SGM	5,812	4,940	4,940	85.0%
CSA 38 Consolidated Fire	SGP	5,820,409	4,947,348	4,947,348	85.0%
CSA 38 Consolidated Fire Zone D Victorville	SGS	86,670	73,669	73,669	85.0%
CSA 38 Consolidated Fire Zone H Colton	SHA	61,771	52,506	52,506	85.0%
CSA 38 Consolidated Fire Zone J Big River	SHD	122,644	104,248	104,248	85.0%
CSA 38 Consolidated Fire Zone K Spring Valley	SHG	67,838	57,663	57,663	85.0%
CSA 38 Consolidated Fire Zone M Yucaipa Paramedic	SHP	11,392	9,683	9,683	85.0%
CSA 38 Consolidated Fire Zone N El Mirage	SHS	43,179	36,702	36,702	85.0%
CSA 38 Consolidated Fire Zone L Highland Paramedic	SHV	136,379	115,922	115,922	85.0%
CSA 40 Elephant Mountain	SIS	201,049	170,892	170,892	85.0%
CSA 42 Oro Grande	SIV	29,500	25,075	25,075	85.0%
CSA 53 Zone A Big Bear	SJP	5,625	4,781	4,781	85.0%
CSA 53 Zone B Fawnskin	SJS	463,512	393,986	393,986	85.0%
CSA 54 Crest Forest	SJV	24,036	20,431	20,431	85.0%
CSA 56 Wrightwood	SJY	925,399	786,589	786,589	85.0%
CSA 56 Zone F1 Pinon Hills	SKG	137,341	116,740	116,740	85.0%
CSA 59 Deer Lodge Park	SKJ	21,635	18,389	18,389	85.0%
CSA 63 Yucaipa	SKM	71,645	60,898	60,898	85.0%
CSA 68 Valley of the Moon	SKP	32,010	27,208	27,208	85.0%
CSA 69 Lake Arrowhead	SKS	61,046	51,889	51,889	85.0%
CSA 70 County Fire	SKX	4,367,837	3,712,661	3,712,661	85.0%
CSA 70 Zone D-1 County-wide	SLA	315,343	268,042	268,042	85.0%
CSA 70 Zone TV-2 Morongo	SLD	93,967	79,872	79,872	85.0%
CSA 70 Zone TV-5 Mesa	SLE	162,858	138,429	138,429	85.0%
CSA 70 Zone TV-4 Wonder Valley	SLF	22,499	19,124	19,124	85.0%
CSA 70 Zone G County-wide	SLG	7,063	6,004	6,004	85.0%
CSA 70 Zone FP-1 Windy Acres Fire	SLJ	6,352	5,399	5,399	85.0%
CSA 70 Zone M Wonder Valley (Fire)	SLM	123,877	105,296	105,296	85.0%
CSA 70 Zone M Wonder Valley (Road)	SLP	74,722	63,514	63,514	85.0%
CSA 70 Zone W Hinkley	SLS	103,224	87,741	87,741	85.0%
CSA 70 Zone R-2 Twin Peaks	SMA	5,587	4,749	4,749	85.0%
CSA 70 Zone R-3 Erwin Lake	SMD	49,170	41,794	41,794	85.0%
CSA 70 Zone R-4 Cedar Glen	SMG	2,039	1,733	1,733	85.0%

DISTRICT NAME	FUND	PROPERTY TAX REV FY 2003	85% AVAILABLE	ADVANCE REQUESTED	% OF REVENUE
CSA 70 Zone P-8 Fontana	SMK	9,652	8,205	8,205	85.0%
CSA 70 Zone R-5 Sugarloaf	SMP	56,059	47,650	47,650	85.0%
CSA 70 Zone R-7 Lake Arrowhead	SMS	5,007	4,256	4,256	85.0%
CSA 70 Zone R-8 Riverside Terrace	SMY	14,148	12,026	12,026	85.0%
CSA 70 Zone R-19 Copper Mountain	SNA	36,185	30,757	30,757	85.0%
CSA 70 Zone PM-1 Lake Arrowhead	SND	304,854	259,126	259,126	85.0%
CSA 70 Zone R-9 Rim Forest	SNG	7,750	6,587	6,587	85.0%
CSA 70 Zone R-21 Mountain View	SNM	2,664	2,264	2,264	85.0%
CSA 70 Zone R-20 Flamingo Heights	SNS	12,203	10,372	10,372	85.0%
CSA 70 Zone R-11 Running Springs	SNY	4,334	3,684	3,684	85.0%
CSA 70 Zone R-12 Baldwin Lake	SOA	1,699	1,444	1,444	85.0%
CSA 70 Zone R-22 Twin Peaks	SOB	21,459	18,240	18,240	85.0%
CSA 70 Zone R-25 Lucerne	SOC	1,068	908	908	85.0%
CSA 70 Zone R-26 Yucca Mesa	SOD	6,546	5,564	5,564	85.0%
CSA 70 Zone R-13 Lake Arrowhead North Shore	SOE	8,727	7,418	7,418	85.0%
CSA 70 Zone R-15 Landers	SOG	68,059	57,850	57,850	85.0%
CSA 70 Zone R-16 Running Springs Road	SOJ	13,345	11,344	11,344	85.0%
CSA 73 Arrowbear Lake	SOP	2,734	2,324	2,324	85.0%
CSA 77 Marianna Ranchos	SOR	2,406	2,045	2,045	85.0%
CSA 79 Green Valley Lake	SOV	99,428	84,514	84,514	85.0%
CSA 82 Zone SV-1 Argus Fire	SOY	90,152	76,629	76,629	85.0%
CSA 70 Zone SL-1 Countywide	SQV	485,495	412,670	412,670	85.0%
Central Valley Fire Protection District	SQY	10,553,313	8,970,316	8,970,316	85.0%
Forest Falls Fire Protection District	SRG	147,461	125,342	125,342	85.0%
Lake Arrowhead Fire Protection District	SRM	4,536,106	3,855,690	3,855,690	85.0%
Monte Vista Fire Protection District	SRP	247,640	210,494	210,494	85.0%
Yucca Valley Fire Protection District	SRS	2,539,015	2,158,163	2,158,163	85.0%
Big Bear Recreation and Park District	SSA	993,510	844,484	844,484	85.0%
Bloomington Recreation and Park District	SSD	149,056	126,697	126,697	85.0%
CSA 70 HL Havasu Lake	STC	65,795	55,926	55,926	85.0%
CSA 70 Zone P-6 El Mirage	SYN	42,727	36,318	36,318	85.0%
CSA 70 Zone M Wonder Valley (Park)	SYR	44,607	37,916	37,916	85.0%
Barstow Fire Protection District	MCD	2,361,766	2,007,502	1,971,488	83.5%
Crest Forest Fire Protection District - Paramedic	MCE	443,725	377,167	298,000	67.2%
Crest Forest Fire Protection District - General	MCG	2,505,631	2,129,786	1,000,000	39.9%
Hesperia Recreation & Park District - General	MDD	972,154	826,331	500,000	51.4%
Hesperia Recreation & Park District - Land/Light	MDE	1,359,587	1,155,649	300,000	22.1%
Barstow Park and Recreation District	MRV	480,694	408,590	365,000	75.9%
Needles Unified School District	JKM	2,437,068	2,071,508	1,000,000	41.0%
GRAND TOTAL		47,470,279	40,349,737	36,807,692	77.5%

REASON FOR RECOMMENDATION: Board approval is required to authorize the constitutional advance.

REVIEW BY OTHERS: This item has been reviewed by County Counsel (Kevin Norris, Deputy County Counsel) on June 23, 2003 and the County Administrative Office (Tracy Lindsay, Administrative Analyst) on June 20, 2003.

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FINANCIAL IMPACT: \$36,807,692 will be transferred to various School and Special Districts on July 1, 2003 from the pooled funds of the County Treasurer and will be collected prior to the end of the fiscal year 2004.

SUPERVISORIAL DISTRICT(S): All

PRESENTER: LARRY WALKER, Auditor/Controller-Recorder, (909) 386-8813